

***Financial Report***  
***Southeast Louisiana Regional***  
***Criminalistics Laboratory Commission***  
***Gray, Louisiana***  
***(Compiled)***  
***For the year ended June 30, 2010***

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/23/11

## **TABLE OF CONTENTS**

### **Southeast Louisiana Regional Criminalistics Laboratory Commission**

June 30, 2010

	<b><u>Exhibit</u></b>	<b><u>Page Number</u></b>
<b>Introductory Section</b>		
Title Page		i
Table of Contents		ii
<b>Financial Section</b>		
Accountant's Compilation Report		1
Basic Financial Statements:		
Government-wide and Fund Financial Statements:		
Statement of Net Assets and Governmental Fund Balance Sheet	A	2
Statement of Activities and Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance	B	3
Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	C	4



**Bourgeois Bennett**

To the Board of Commissioners,  
Southeast Louisiana Regional Criminalistics  
Laboratory Commission,  
Gray, Louisiana.

We have compiled the accompanying financial statements of the governmental activities and the general fund of the Southeast Louisiana Regional Criminalistics Laboratory Commission (the Commission) as of and for the year ended June 30, 2010, which collectively comprise the Commission's basic financial statements as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements, and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Commission's financial position and results of operation. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The budgetary comparison information on page 4 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, Louisiana,  
November 3, 2010.

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**STATEMENT OF NET ASSETS AND**  
**GOVERNMENTAL FUND BALANCE SHEET**

**Southeast Louisiana Regional Criminalistics Laboratory Commission**

See Accountant's Compilation Report.

June 30, 2010

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
<b>Assets</b>			
Cash	\$ 45,940		\$ 45,940
Due from other governmental units	<u>39,969</u>		<u>39,969</u>
Total assets	<u><u>\$ 85,909</u></u>		<u>85,909</u>
<b>Liabilities</b>			
Due to other governmental units	<u>\$ 35,087</u>		<u>35,087</u>
<b>Fund Balance/Net Assets</b>			
Fund balance - unreserved	<u>50,822</u>	<u>\$ (50,822)</u>	<u>-</u>
Total liabilities and fund balances	<u><u>\$ 85,909</u></u>		
Net assets - unrestricted		<u><u>\$ 50,822</u></u>	<u><u>\$ 50,822</u></u>

**STATEMENT OF ACTIVITIES AND STATEMENT OF  
GOVERNMENTAL FUND REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE**

Southeast Louisiana Regional Criminalistics Laboratory Commission

See Accountant's Compilation Report.

For the year ended June 30, 2010

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Revenues</b>			
Intergovernmental -			
Other Local Governments	\$ 153,547		\$ 153,547
<b>Expenditures/Expenses</b>			
Current:			
Public safety:			
Personal services:			
Salaries and related benefits	138,027		138,027
Other services and charges:			
Travel	1,040		1,040
Professional fees	5,600		5,600
Total expenditures/expenses	144,667		144,667
<b>Excess of Revenues Over Expenditures</b>	8,880	\$ (8,880)	-
<b>Change in Net Assets</b>	-	8,880	8,880
<b>Fund Balance/Net Assets</b>			
Beginning of year	41,942	-	41,942
End of year	\$ 50,822	\$ -	\$ 50,822

**STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -  
GENERAL FUND**

**Southeast Louisiana Regional Criminalistics Laboratory Commission**

See Accountant's Compilation Report.

For the year ended June 30, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>Revenues</b>				
Intergovernmental -				
Other Local Governments	<u>\$ 158,000</u>	<u>\$ 154,000</u>	<u>\$ 153,547</u>	<u>\$ (453)</u>
<b>Expenditures</b>				
Current:				
Public safety:				
Personal services:				
Salaries and related benefits	154,000	145,000	138,027	6,973
Other services and charges:				
Travel	2,500	1,250	1,040	210
Professional fees	<u>4,700</u>	<u>5,600</u>	<u>5,600</u>	<u>-</u>
Total expenditures	<u>161,200</u>	<u>151,850</u>	<u>144,667</u>	<u>7,183</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(3,200)</b>	<b>2,150</b>	<b>8,880</b>	<b>6,730</b>
<b>Fund Balance</b>				
Beginning of year	<u>41,942</u>	<u>41,942</u>	<u>41,942</u>	<u>-</u>
End of year	<u>\$ 38,742</u>	<u>\$ 44,092</u>	<u>\$ 50,822</u>	<u>\$ 6,730</u>